



**TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR INDUSTRIAL MACHINERY AUTHORIZATION**

1. Type of business () Manufacturer () Processor () Contractor () Contractor
(contractors must take application for each project)
2. Company name _____
Contact person & phone no. _____
3. Street address _____
4. City, State, Zip _____
5. Sales and Use Tax Registration No. _____
Enter current industrial machinery authorization number _____
If you purchased an existing business please enter their industrial authorization number _____
6. Describe the type of product(s) that will be manufactured or processed at this location for resale off the premises.

- Describe the manufacturing or processing work that is performed at this location in accordance with each product(s) manufactured.

- Do you install 51% or more of products manufactured? () Yes () No
If manufactured sales become less than 50%, your exemption is voided, or if you only repair property belonging to others and do not sell a manufactured item you do not qualify for this exemption.
7. Describe the machinery that will be purchased, leased, rented or repaired that is involved in the manufacturing or processing of the product(s) described above. If a contractor, describe the project as it applies to industrial machinery.

8. (A) What percent of gross sales are goods purchased ready for resale? _____
(B) What percent of gross sales are goods manufactured at this location? _____
(C) What percent of gross sales are goods processed at this location? _____
(D) Total sales of manufactured products. _____
(E) Total sales of other products. _____
(F) Total sales of manufactured products that becomes real property. _____
(G) Total gross sales. _____
9. Explain in detail the use of any energy fuel or water that comes in direct contact with the product(s) during the manufacturing or processing event. _____
10. Are separate meters in place to measure the energy and water that comes into direct contact with the product?
() Yes () No If yes, explain: _____
11. Describe any pollution control equipment you plan to install. (See attached) _____

12. **AFFIDAVIT OF APPLICANT**

Under penalty of perjury, I certify that the answers to the above questions are true and accurate to the best of my knowledge and ability. I understand that any authority given as a result of this application will be limited to the purchases or repair of industrial machinery, energy fuel or water used only at this location and that the use of such authority for purposes other than those authorized may result in the assessment of additional taxes, penalties and interest or other penalties as provided by law.

Name (print) _____ Position _____ Phone _____

Signed _____ Phone _____

WHO IS ELIGIBLE FOR APPLICATION?

Any manufacturer or processor who is registered with a sales and use tax number can apply for exemption on industrial machinery purchases and repairs, and reduced rates or exemption on energy fuel and water used by industries. Contractors who install industrial machinery or certain pollution control equipment also are eligible, but must apply on each project.

HOW TO APPLY

Complete page two of this form and retain a copy for your records. You must complete all questions that pertain to you. Incomplete applications will not be considered. There is no cost for filing an application.

FILING INSTRUCTIONS

Please read the following instructions before completing the form. The numbers to the left of each paragraph correspond to question numbers on the application on page two.

1. TYPE OF BUSINESS

Check the block to indicate whether the applicant is a manufacturer, processor, or contractor (authority will be granted to contractors on a per project basis only).

2, 3, and 4 COMPANY NAME AND ADDRESS

Enter the complete name, contact person phone number, and street address of the company. Post office box numbers will not be accepted. Also enter complete information on the location of the machinery if different from the company. This is especially critical for contractor applications.

5. SALES AND USE TAX NUMBER

Enter your registration number for sales and use tax purposes.

6. PRODUCTS

Describe in detail the type(s) of product(s) that will be manufactured at this location. Check yes or no if percentages are 51% or more on sales of products that are sold at retail or installed or contracted to install.

7. MACHINERY

Describe in detail the type(s) of machinery that will be purchased or leased for use in the manufacturing process and explain its function. Make, model, and serial numbers are not necessary. Give the approximate cost for the purchase or repair of industrial machinery over the average fiscal year.

8. OTHER PRODUCTS

Describe and list percentages of sales and total sales of products, if possible. If this information cannot be furnished at this time, this information should be compiled and furnished to the department upon request.

9. DIRECT ENERGY FUEL AND WATER USE DURING MANUFACTURING

Describe in detail the use of any energy fuel and/or water that comes in direct contact with the product during the manufacturing process. Such use may be totally exempt from state tax.

10. ENERGY FUEL AND WATER. SEPARATE METERING

If separate meters gauge the "direct contact" of energy fuel or water apart from other uses in the industry, complete exemption may be granted to that portion. Describe the use of separate meters in your manufacturing process or the possibility of their installation.

11. POLLUTION CONTROL EQUIPMENT

Describe any pollution control equipment installed.

12. AFFIDAVIT OF APPLICATION

The affidavit portion of the application must be signed by an officer of the company, with this name typed or printed on the document. The company's telephone number, including area code, must be listed. Unsigned or incomplete applications will not be processed.

For additional information, contact the Taxpayer and Vehicle Services division in one of our Department of Revenue offices:

Nashville

(615) 253-0600

3rd Floor

500 Deaderick Street

Chattanooga

(423) 634-6266

3rd Floor, East Wing

540 McCallie Avenue

Knoxville

(865) 594-6100

Room 606

State Office Building

531 Henley Street

Jackson

(731) 423-5747

Suite 340

Lowell Thomas Building

225 Martin Luther King Blvd.

Memphis

(901) 213-1400

3150 Appling Road

Bartlett, TN 38134

Tennessee residents may use the toll-free number, 1-800-342-1003. Nashville area and out of state callers may call (615) 253-0600.